

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Carmel Clay Schools (3060)

1006 Category	Account	FY 1997	FY 2006	FY 2007	10 Year Increase	1 Year Increase
Student Academic Achievement						
	11050 Full Day Kindergarten	\$0	\$177,749	\$143,334	n/a	-19%
	11100 Elementary	\$10,722,359	\$16,094,627	\$17,633,530	64%	10%
	11200 Middle/Junior High	\$6,237,802	\$8,822,457	\$9,763,977	57%	11%
	11300 High School	\$8,058,659	\$10,615,950	\$11,509,301	43%	8%
	11430 Distributive Education	\$184	\$1,581	\$2,303	> 500%	46%
	11450 Consumer and Homemaking	\$93,101	\$158,037	\$237,382	155%	50%
	11470 Business Education	\$107,126	\$127,956	\$148,691	39%	16%
	11480 Industrial Education A	\$56,815	\$281,830	\$281,235	395%	0%
	11920 Project 4R	\$52,425	\$18,900	\$13,630	-74%	-28%
	12100 Gifted and Talented	\$389,676	\$965,633	\$1,134,787	191%	18%
	12210 Mild Mental Handicap	\$96,670	\$134,951	\$129,856	34%	-4%
	12220 Moderate Mental Handicap	\$0	\$38,564	\$28,952	n/a	-25%
	12230 Mental Handicap	\$2,716	\$4,388	\$3,230	19%	-26%
	12310 Orthopedic Impairment	\$0	\$0	\$0	n/a	n/a
	12410 Emotional Handicap - Full Time	\$46,551	\$401,471	\$388,102	> 500%	-3%
	12420 Emotional Handicap - All Others	\$0	\$0	\$0	n/a	n/a
	12520 Compensatory	\$54,283	\$40,156	\$34,024	-37%	-15%
	12620 Learning Disability - All Others	\$238,191	\$2,204,124	\$2,809,429	> 500%	27%
	12710 Equal Opportunity At Risk	\$3,259	\$12,076	\$84,340	> 500%	> 500%
	12810 Special Education Preschool	\$239,499	\$667,836	\$803,802	236%	20%
	12900 Other Special Programs	\$1,008,388	\$5,848,899	\$5,373,125	433%	-8%
	14100 Elementary	\$75,714	\$184,366	\$124,079	64%	-33%
	14200 Middle/Junior High	\$12,400	\$63,247	\$63,659	413%	1%
	14300 High School	\$128,650	\$305,792	\$345,565	169%	13%
	16100 Remediation Testing	\$88,763	\$137,120	\$150,140	69%	9%
	21510 Service Area Direction	\$387,509	\$756,211	\$903,120	133%	19%
	22210 Service Area Direction	\$0	\$0	\$0	n/a	n/a
	22220 School Library	\$1,236,078	\$1,450,540	\$1,668,695	35%	15%
	22230 Audiovisual	\$80,028	\$60,875	\$47,661	-40%	-22%
	24100 Office of the Principal Services	\$1,853,401	\$3,583,686	\$3,932,738	112%	10%
	25810 Direction of Rental Services	\$0	\$8,371	\$7,527	n/a	-10%
	25820 Textbooks and Repairs	\$866,470	\$1,603,073	\$1,314,532	52%	-18%
	25860 Textbooks and Workbooks	\$117,966	\$73,572	\$76,039	-36%	3%
	25870 Materials and Supplies	\$30,486	\$0	\$0	-100%	n/a
	25890 Other Textbook Resale Services	\$1,233	\$0	\$0	-100%	n/a
	26497 Teachers Retirement Fund	\$1,087,078	\$3,302,172	\$3,598,031	231%	9%
	41100 Transfer Tuition	\$58,868	\$43,301	\$92,159	57%	113%
	41300 Area Vocational Schools	\$19,968	\$572,692	\$575,244	> 500%	0%

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	41400 Joint Services and Supply	\$1,134,055	\$2,514,043	\$2,738,531	141%	9%
Student Academic Achievement Total		\$34,586,368	\$61,276,245	\$66,160,748	91%	8%
Student Instructional Support						
	21110 Service Area Direction	\$0	\$43	\$651	n/a	> 500%
	21220 Counseling Services	\$853,536	\$1,639,501	\$1,720,834	102%	5%
	21240 Information Services	\$1,990	\$0	\$0	-100%	n/a
	21340 Nurse Services	\$332,300	\$588,109	\$647,821	95%	10%
	21420 Psychological Testing	\$33,943	\$118,073	\$100,684	197%	-15%
	21610 Service Area Direction	\$52,148	\$171,430	\$235,697	352%	37%
	21710 Service Area Direction	\$0	\$0	\$75,135	n/a	n/a
	22110 Service Area Direction	\$392,103	\$1,047,873	\$993,314	153%	-5%
	22120 Instruction & Curriculum Development	\$1,660	\$18,500	\$20,894	> 500%	13%
	22130 Instructional Staff Training Services	\$4,694	\$0	\$0	-100%	n/a
	22190 Instructional Staff Training Services - Other	\$21,256	\$0	\$0	-100%	n/a
	23110 Service Area Direction	\$11,212	\$21,763	\$33,228	196%	53%
	23190 Other Governing Body Services	\$9,543	\$0	\$0	-100%	n/a
	23210 Office of the Superintendent	\$162,136	\$283,101	\$267,740	65%	-5%
	23220 Community Relations	\$2,310	\$0	\$0	-100%	n/a
	26420 Employment and Placement	\$184,969	\$343,471	\$465,068	151%	35%
	26450 Health Services	\$6,129	\$7,291	\$3,607	-41%	-51%
	26710 Technology Support and Maintenance	\$0	\$0	\$0	n/a	n/a
Student Instructional Support Total		\$2,069,928	\$4,239,153	\$4,564,674	121%	8%
Overhead and Operational						
	23150 Legal Services	\$42,672	\$120,121	\$125,566	194%	5%
	23160 Promotion Expenses	\$11,109	\$11,478	\$10,952	-1%	-5%
	25110 Office of the Business Manager	\$126,135	\$222,997	\$256,958	104%	15%
	25210 Service Area Direction	\$84,122	\$0	\$0	-100%	n/a
	25230 Receiving and Disbursing Funds	\$36,137	\$52,448	\$57,013	58%	9%
	25240 Payroll Services	\$36,797	\$39,872	\$44,825	22%	12%
	25250 Financial Accounting	\$46,923	\$113,440	\$120,022	156%	6%
	25291 Refund of Revenue	\$80,983	\$85,395	\$69,787	-14%	-18%
	25295 Bank Service Charge	\$20	\$11,565	\$12,486	> 500%	8%
	25353 Skilled Craft Employees	\$377,426	\$607,248	\$838,584	122%	38%
	25360 Rent of Buildings & Equipment	\$40,023	\$9,505	\$20,400	-49%	115%
	25410 Service Area Direction	\$128,460	\$112,573	\$53,170	-59%	-53%
	25420 Maintenance of Buildings	\$3,474,735	\$8,512,955	\$8,714,230	151%	2%
	25430 Maintenance of Grounds	\$120,056	\$0	\$0	-100%	n/a

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	25440 Maintenance of Equipment	\$1,020,245	\$3,457,903	\$3,980,491	290%	15%
	25450 Vehicle Maintenance (other than buses)	\$0	\$73,642	\$119,191	n/a	62%
	25460 Security Services	\$95,593	\$122,872	\$160,313	68%	30%
	25470 Insurance (other than buses)	\$170,948	\$386,505	\$342,276	100%	-11%
	25490 Other Operating/Maintenance of Plant	\$115,335	\$6,239	\$7,640	-93%	22%
	25510 Service Area Direction	\$97,942	\$279,674	\$293,211	199%	5%
	25520 Vehicle Operation	\$1,560,755	\$3,083,080	\$3,499,003	124%	13%
	25530 Monitoring Services	\$441,463	\$146,601	\$44,711	-90%	-70%
	25540 Vehicle Servicing and Maintenance	\$1,105,848	\$1,566,103	\$1,791,363	62%	14%
	25550 Purchase of School Buses	\$1,096,381	\$928,033	\$179,997	-84%	-81%
	25560 Insurance on Buses	\$60,606	\$156,491	\$120,166	98%	-23%
	25590 Other Pupil Transportation Services	\$58,666	\$158,803	\$172,739	194%	9%
	25610 Service Area Direction	\$213,087	\$0	\$0	-100%	n/a
	25620 Food Preparation and Dispensing	\$1,118,707	\$2,224,655	\$2,455,698	120%	10%
	25640 Food Purchases	\$925,297	\$2,105,216	\$2,387,665	158%	13%
	25690 Other Food Services	\$140,801	\$377,774	\$1,116,653	> 500%	196%
	25720 Purchasing	\$0	\$49,718	\$69,634	n/a	40%
	25740 Printing, Publishing and Duplicating	\$88,270	\$197,097	\$207,819	135%	5%
	25920 Ditch Assessments	\$4,191	\$0	\$722	-83%	n/a
	25950 Other Assessments	\$3,462	\$0	\$0	-100%	n/a
	26495 Official Bonds	\$0	\$2,539	\$1,995	n/a	-21%
	26499 Other	\$0	\$24,490	\$41,511	n/a	69%
	26900 Other Staff Services	\$23,094	\$52,805	\$55,627	141%	5%
	29000 Support Services - Other	\$0	\$443,327	\$467,138	n/a	5%
	31000 Direction of Community Services	\$0	\$7,158	\$0	n/a	-100%
	32000 Community Recreation	\$93,579	\$0	\$0	-100%	n/a
	34000 Athletic Coaches	\$378,659	\$904,000	\$1,066,424	182%	18%
	39900 Other Community Services	\$66,226	\$96,623	\$53,171	-20%	-45%
	52200 Temporary Loans, INTEREST ON DEBT	\$378,130	\$577,647	\$785,620	108%	36%
Overhead and Operational Total		\$13,862,882	\$27,328,594	\$29,744,770	115%	9%
Nonoperational						
	25320 Land Acquisition and Development	\$1,332,459	\$748,076	\$621,144	-53%	-17%
	25330 Professional Services	\$531,031	\$0	\$0	-100%	n/a
	25350 Building Acquisition/Construction/Improvement	\$5,302,763	\$11,669,669	\$1,514,534	-71%	-87%
	25351 Building Acquisition/Construction/Improvement	\$318,911	\$7,508,824	\$12,722,983	> 500%	69%
	25355 Sports Facilities	\$0	\$0	\$0	n/a	n/a
	25370 Purchase of Moveable Equipment	\$0	\$0	\$0	n/a	n/a
	25380 Purchase of Mobile or Fixed Equipment	\$2,349,316	\$2,123,559	\$1,991,415	-15%	-6%

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	51100 Bonds, PRINCIPAL OF DEBT	\$1,600,000	\$2,710,000	\$2,790,000	74%	3%
	52100 Bonds, INTEREST ON DEBT	\$480,600	\$1,143,481	\$1,063,297	121%	-7%
	53100 Buildings, LEASE RENTAL	\$6,038,493	\$16,250,594	\$17,202,675	185%	6%
	59100 Bond Registrars Fee	-\$800	\$0	\$0	n/a	n/a
Nonoperational Total		\$17,952,772	\$42,154,202	\$37,906,049	111%	-10%
prorated						
	26491 PERF	\$674,449	\$883,002	\$971,539	44%	10%
	26492 Social Security	\$2,887,039	\$4,854,446	\$5,321,400	84%	10%
	26493 Workmen's Compensation	\$101,330	\$250,148	\$369,164	264%	48%
	26494 Group Insurance	\$3,401,290	\$11,143,259	\$12,307,254	262%	10%
	26496 Unemployment Compensation	\$3,772	\$32,855	\$22,864	> 500%	-30%
	26498 Severance/Early Retirement Pay	\$145,757	\$1,114,363	\$1,039,761	> 500%	-7%
prorated Total		\$7,213,638	\$18,278,073	\$20,031,981	178%	10%

1006 Category	FY1997	FY2006	FY2007	10 Year Increase	1 Year Increase
Student Academic Achievement	\$40,117,437	\$75,034,926	\$81,159,997	102%	8%
Student Instructional Support	\$2,406,126	\$5,178,796	\$5,619,066	134%	9%
Overhead and Operational	\$15,100,869	\$30,908,343	\$33,723,110	123%	9%
Nonoperational	\$18,061,157	\$42,154,202	\$37,906,049	110%	-10%
Grand Total	\$75,685,588	\$153,276,268	\$158,408,223	109%	3%

FY97 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp
53.0%	49.0%	51.2%
3.2%	3.4%	3.5%
20.0%	20.2%	21.3%
23.9%	27.5%	23.9%

	FY1997	FY2006	FY2007
Student Instructional Expenditures (Academic Achievement plus Support)	56.2%	52.3%	54.8%